

**ORDINANCE NO. 009-94**

AN ORDINANCE LEVYING AN OCCUPANCY TAX UPON HOTELS; PROVIDING FOR REPORTING AND PAYING SUCH TAX; PROVIDING PENALTIES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

Whereas, *Chapter 351, Texas Tax Code*, permits the levying of a tax upon the cost of occupancy of any sleeping room furnished by any hotel, where the cost of occupancy is at the rate of \$2.00, or more, per day (the "Hotel Occupancy Tax");

Whereas, *Chapter 351, Subchapter B, Texas Tax Code*, sets forth and limits the uses for which Hotel Occupancy Tax revenues may be used by municipalities; and

Whereas, revenues from the Hotel Occupancy Tax will provide funds which may be used for eligible activities and projects which will benefit the residents and promote tourism and the convention and hotel industry within the City of DeLeon (the "City");

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DE LEON, TEXAS, THAT:**

**Section 1.** There is hereby levied a tax upon the cost of occupancy of sleeping rooms in hotels, located within the City or within the City's extraterritorial jurisdiction ("ETJ"), for which the occupancy cost is Two Dollars (\$2.00) or more per day. Such occupancy tax shall be five percent (5%) of the consideration paid for such sleeping room.

**Section 2.** Every person owning, operating, managing or controlling any hotel within the City or its ETJ ("Person") shall collect the tax imposed and provided in this Ordinance.

**Section 3.** On or before the last day of the month following each calendar quarter, every Person required to collect the tax imposed herein shall file a report with the City Secretary showing the consideration paid for all sleeping rooms in the preceding quarter and the amount of tax collected on such occupancies. Such Person shall pay the tax due to the City at the time of filing such report.

**Section 4.** Any Person who shall fail to file a report as required herein or who shall fail to pay the tax as imposed herein when said report or payment is due, shall forfeit five percent (5%) of the amount due as a penalty. In the event any such past due tax is not paid within thirty (30) days after the due date, the Person shall forfeit an additional five percent (5%) of such tax. Delinquent taxes shall draw interest at the rate of six percent (6%) per annum beginning sixty (60) days from the date such taxes were due and payable.


**Section 5.** In addition to the penalty stated in Section 4 above, any Person required by this Ordinance to collect the tax imposed herein, or to make reports as required herein, who fails to collect such tax, file such report, or pay such tax, or who shall file a false report, shall be deemed guilty of a misdemeanor and upon conviction shall be punished by a fine of not to exceed Two Hundred Dollars (\$200.00) for each offense.

**Section 6.** The holding of any portion of this Ordinance to be invalid, shall not affect the validity of any other portion thereof, but all other portions shall be and remain in full force and effect.

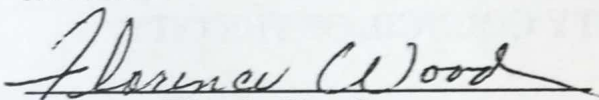
Section 7. This Ordinance shall be and become effective ten (10) days after the date of its publication in the manner required by law.

PASSED AND APPROVED UPON THE FIRST READING this the 27th day of September, 1994.

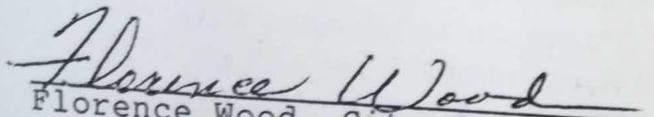
PASSED AND APPROVED UPON THE SECOND READING this the 11th day of October, 1994.

  
CHARLES CHUPP, MAYOR  
CITY OF DE LEON, TEXAS

ATTEST:

  
Florence Wood, City Secretary  
City of De Leon, Texas

I, Florence Wood, Secretary of the City of De Leon, Comanche County, Texas, certify this ordinance was published in the De Leon Free Press, 304 South Texas, De Leon, Comanche County, Texas, on the 20th day of October, 1994, and this ordinance shall be in full force and effective from and after the 1st day of November, 1994.

  
Florence Wood, City Secretary

(seal)